

CERTIFICATE OF SERVICE

I, Matthew L. Schwartz, Assistant United States Attorney for the Southern District of New York, hereby certify that on December 13, 2007, in addition to service via ECF, I caused true copies of the foregoing United States of America's Response to Debtor's Objection to the Claim of the Department of Health and Human Services to be served, via Federal Express, upon the persons set forth below:

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